

**Attachment 12C: Responsible Accounting Sites for FY 2005 AFS Preparation**

|    | Entity   | DFAS-CL | DFAS-CO | DFAS-DE | DFAS-KC | DFAS-IN<br>(ARMY) | DFAS-IN<br>(ODO) | DFAS-AR | USACE |
|----|--|---------|---------|---------|---------|-------------------|------------------|---------|-------|
|    | <b><u>Office of Management and Budgets (OMB) Level Reporting Entities (Bolded)</u></b> |         |         |         |         |                   |                  |         |       |
| 1  | <b>Army General Fund</b>   |         |         |         |         | X                 |                  |         |       |
| 2  | <b>Army Working Capital Fund</b>   |         |         |         |         | X                 |                  |         |       |
| 3  | <b>Air Force General Fund</b>  |         |         | X       |         |                   |                  |         |       |
| 4  | <b>Air Force Working Capital Fund</b>  |         |         | X       |         |                   |                  |         |       |
| 5  | <b>Navy General Fund</b>   |         |         |         |         |                   |                  |         |       |
|    | - Navy   | X       |         |         |         |                   |                  |         |       |
|    | - Marine Corps   |         |         |         | X       |                   |                  |         |       |
| 6  | <b>Navy Working Capital Fund</b>   |         |         |         |         |                   |                  |         |       |
|    | - Navy   | X       |         |         |         |                   |                  |         |       |
|    | - Marine Corps   |         |         |         | X       |                   |                  |         |       |
| 7  | <b>United States Army Corps of Engineers (Civil Works)</b>                             |         |         |         |         |                   |                  |         | X     |
| 8  | <b>Military Retirement Fund</b>  |         |         |         |         |                   |                  | X       |       |
| 9  | <b>DoD Medicare-Eligible Retiree Health Care Fund</b>                                  |         |         |         |         |                   |                  | X       |       |
| 10 | <b>DoD Agency-wide</b>   |         |         |         |         |                   |                  | X       |       |
|    | Includes Above Entities Plus the Following:  |         |         |         |         |                   |                  |         |       |
|    | Other Defense Organizations General Funds  |         |         |         |         |                   | X                |         |       |
|    | - National Defense Stockpile Transaction Fund  |         | X       |         |         |                   |                  |         |       |
|    | - Department of Defense Education Benefits Fund  |         |         |         |         |                   |                  | X       |       |
|    | - Voluntary Separation Incentive Trust Fund  |         |         |         |         |                   |                  | X       |       |
|    | - Defense Cooperation Account  |         |         |         |         |                   |                  | X       |       |
|    | - Reserve Mobilization Income Insurance Fund   |         |         |         |         |                   |                  | X       |       |
|    | - National Security Education Trust Fund   |         |         |         |         |                   |                  | X       |       |
|    | - Host Nation Support for U.S. Relocation Activities, Defense                          |         |         |         |         |                   |                  | X       |       |
|    | - Defense Contract Audit Agency  |         | X       |         |         |                   |                  |         |       |
|    | - Defense Finance and Accounting Service   |         | X       |         |         |                   |                  |         |       |
|    | - Defense Security Service   |         |         | X       |         |                   |                  |         |       |

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|---|--|----------------|----------------|----------------|----------------|---------------------------|--------------------------|----------------|--------------|
|   | - Defense Commissary Agency  |                | X              |                |                |                           |                          |                |              |
|   | - Defense Contract Management Activity   |                | X              |                |                |                           |                          |                |              |
|   | - DoD Human Resources Activity   |                | X              |                |                |                           |                          |                |              |
|   | - Defense Security Cooperation Agency (DFAS-Indianapolis, except AT97 AM6, which is done by DFAS-Denver) |                |                | X              |                |                           | X                        |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
|   | Other Defense Organizations Working Capital Fund:  |                | X              |                |                |                           |                          |                |              |
|   | - Defense Logistics Agency   |                | X              |                |                |                           |                          |                |              |
|   | - Defense Finance and Accounting Service   |                | X              |                |                |                           |                          |                |              |
|   | - Defense Commissary Agency  |                | X              |                |                |                           |                          |                |              |
|   | - Defense Information Systems Agency   | X              |                |                |                |                           |                          |                |              |
|   | - United States Transportation Command   |                |                | X              |                |                           |                          |                |              |
|   | - Defense Security Service   |                |                | X              |                |                           |                          |                |              |
|   | - Defense Technical Information Services   |                | X              |                |                |                           |                          |                |              |
|   | - Joint Logistics System Center  |                |                | X              |                |                           |                          |                |              |
|   | - Management Systems Support Office  |                | X              |                |                |                           |                          |                |              |
|   | - Headquarters Account, Comptroller  |                |                |                |                |                           | X                        |                |              |
|   | - Component Level Adjustments  |                |                |                |                |                           | X                        |                |              |
|   | - Corporate Information Management   |                | X              |                |                |                           |                          |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
|   | <b><u>Internal Defense Agency Standalone AFS</u></b>   |                |                |                |                |                           |                          |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
| 1 | Defense Logistics Agency Working Capital Fund  |                | X              |                |                |                           |                          |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
| 2 | Defense Finance and Accounting Service Working Capital Fund  |                | X              |                |                |                           |                          |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
| 3 | Defense Information Systems Agency   |                |                |                |                |                           |                          |                |              |
|   | Working Capital Fund   | X              |                |                |                |                           |                          |                |              |
|   | General Funds  |                |                |                |                |                           | X                        |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
| 4 | Defense Commissary Agency  |                |                |                |                |                           |                          |                |              |
|   | Working Capital Fund   |                | X              |                |                |                           |                          |                |              |
|   | General Funds  |                | X              |                |                |                           |                          |                |              |
|   | Consolidating Statements   |                | X              |                |                |                           |                          |                |              |
|   |  |                |                |                |                |                           |                          |                |              |
| 5 | Defense Security Service   |                |                |                |                |                           |                          |                |              |
|   | Working Capital Fund   |                |                | X              |                |                           |                          |                |              |
|   | General Funds  |                |                | X              |                |                           |                          |                |              |

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|----|---|----------------|----------------|----------------|----------------|---------------------------|--------------------------|----------------|--------------|
|    | Consolidating Statements                  |                |                | X              |                |                           |                          |                |              |
| 6  | Defense Contract Audit Agency             |                | X              |                |                |                           |                          |                |              |
| 7  | Missile Defense Agency                    |                |                |                |                |                           | X                        |                |              |
| 8  | Defense Advanced Research Projects Agency |                |                |                |                |                           | X                        |                |              |
| 9  | Defense Threat Reduction Agency           |                |                |                |                |                           | X                        |                |              |
| 10 | Chemical Biological Defense Program       |                |                |                |                |                           | X                        |                |              |
|    | <b><u>Other Standalone AFS</u></b>        |                |                |                |                |                           |                          |                |              |
| 1  | Marine Corps                              |                |                |                |                |                           |                          |                |              |
|    | - Working Capital Fund                    |                |                |                | X              |                           |                          |                |              |
|    | - General Funds                           |                |                |                | X              |                           |                          |                |              |
|    | - Consolidating Statements                |                |                |                | X              |                           |                          |                |              |